

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

BROWN KAPLAR, PHYLLIS KAPLAR, UTAH
STATE TAX COMMISSION, RULON
FREDERICK DEYOUN d/b/a ORDER OF THE
TRANQUILITY,

Defendants.

ORDER ADOPTING REPORT AND
RECOMMENDATION

Case No. 1:06-CV-261 DB

Before the Court is the Report and Recommendation issued by United States Magistrate Judge Brooke C. Wells on September 3, 2008, recommending that Plaintiff's motions for entry of default be granted.

The parties were notified of their right to file objections to the Report and Recommendation within ten (10) days after receiving it. Neither party has filed such an objection.

Having reviewed all relevant materials, including the reasoning set forth in the Magistrate Judge's Report and Recommendation, the Court ADOPTS the Report and Recommendation and GRANTS Plaintiff's motions for entry of default.

IT IS SO ORDERED.

Dated this 29th day of September, 2008.



Dee Benson
United States District Judge